DRAFT RELEASE 2 - Nature of Change (NOC) Page (06/22/06)

TY 2006 Publication 1346 Part II – RECORD LAYOUTS

The changes are identified by a single vertical bar in the right margin (|).
Deletions are identified by a hyphen followed by two vertical bars (--|).

Please be advised that these changes are DRAFT updates effective January 12, 2007
and some of the forms will change again in future updates.

Corrections/Updates for Draft Release 1

- **NOC page corrections**
    - New forms added (F8907 and F8912) but not referenced in NOC page.
    - Removed Seq 1410 through 1450 from **Form 8873 Page 2** and added these sequences
      to **Form 8835 Page 2**.
    - Summary Record - Added New Seqs: 0184, 0186 and 0188

- **Record Layout corrections**
    - STATE PG1 - Seq 0049: Changed the Value in the Field Description from
      "0" to "O"
    - Form 3800 Page 1 - Seq 0630: Changed the Field Description from "N" to "NO
      ENTRY"

Form 1040 Page 2
- New Byte Count: 1173
- Seq 0925: Changed the Form Ref. to 48
- Seq 0930: Changed the Form Ref. to 49
- Seq 0935: Changed the Form Ref. to 50
- Seq 0941: Changed the Form Ref. to 52
- Seq 0951: Re-sequenced to 0922; Changed the Form Ref. to 47
- Seq 0955: Changed the Form Ref. to 53
- Seq 0970: Re-sequenced to 0937; Changed the Form Ref. to 51
- Seq 0990: Changed the Form Ref. to 54c
- Seq 0993: Re-sequenced to 0987; Changed the Form Ref. to 54b
- Seq 1010: Changed the Field No. to *1010;
  Added ("8911", "8912", "STMbnn" or blank) to the Field
  Description; Deleted ("5884", "6765" "8586", "8820", "8826",
  "8830" "8845", "8846, "8847", "8861", "8874","8881", "8882"
  and "8896") from the Field Description
- Deleted Seqs: 1175 and 1176
- Added New Seq: 1247
- Seq 1250: Changed the Form Ref. to 72
- Seq 1260: Changed the Form Ref. to 73
- Seq 1270: Changed the Form Ref. to 74a
- Seq 1271: Changed the Identification to "Form 8888 Block";
            Changed the Form Ref. to 74a
- Seq 1272: Changed the Form Ref. to 74b
- Seq 1274, 1276: Changed the Form Ref. to 74c
- Seq 1278: Changed the Form Ref. to 74d
- Seq 1280: Changed the Form Ref. to 75
- Seq 1290: Changed the Form Ref. to 76
- Seq 1295, 1300: Changed the Form Ref. to 77

Form 1040A Page 1
- Seqs 0477, @0479: Changed the Form Ref. to 11a

Form 1040A Page 2
- New Byte Count: 0823
- Seq 0955: Changed the Form Ref. to 33
- Seq 0958: Re-sequenced to 0937;
           Changed the Form Ref. to 32
- Deleted Seqs: 0960, 1175 and 1176
- Seq 1020: Changed the Form Ref. to 34
- Seq 1030: Changed the Form Ref. to 35
- Seq 1105: Changed the Form Ref. to 36
- Seq 1150: Changed the Form Ref. to 37
- Seqs 1155, 1160: Changed the Form Ref. to 38
- Seq 1170: Changed the Form Ref. to 39
- Seqs 1178, 1180, 1183: Changed the Form Ref. to 40a
- Seq 1185: Changed the Form Ref. to 40b
- Seq 1192: Changed the Form Ref. to 41
- Added New Seq: 1193 and 1271

Form 1040EZ
- New Byte Count: 1046
- Added New Seq: 1193
- Seq 1195, 1197, 1250: Changed the Form Ref. to 10
- Seq 1256: Changed the Form Ref. to 11
- Seq 1270: Changed the Form Ref. to 12a
- Seq 1271: Changed the Identification to "Form 8888 Block";
           Changed the Form Ref. to 12a
- Seq 1272: Changed the Form Ref. to 12b
- Seq 1274, 1276: Changed the Form Ref. to 12c
- Seq 1278: Changed the Form Ref. to 12d
- Seq 1290: Changed the Form Ref. to 13

Schedule D Page 1
- Seq 1720: Changed the Identification to "LT Gain or Loss from Other Forms"

Schedule J
- Seqs 0050, 0090, 0180, 0190: Changed the Identification to
  "Taxable Income from Prior Years"
- Seqs 0130, 0200: Changed the Identification to "Taxable Income
  from Prior Year"
- Seq 0220: Changed the Identification to "Tax – Sch J"

Form 1116 Page 1
- New Byte Count: 1061
- Seq 0140: Changed the Form Ref. to 1aA
- Seq 0160: Changed the Form Ref. to 1aB
- Seq 0180: Changed the Form Ref. to 1aC
- Seqs 0185 and 0190: Changed the Form Ref. to 1a
- Added New Seqs: 0194, @0195

Form 2441 Page 1
- New Byte Count: 0515
- Deleted Seqs: 0334 and 0336
- Seq 0339: Changed the Form Ref. to 11

Form 2441 Page 2
- New Byte Count: 0307
- Seq 0350: Changed the Form Ref. to 12
- Added New Seq: 0351
- Seq 0353: Changed the Form Ref. to 14
- Seq 0356: Changed the Identification to "Combine Lines 12 and 14";
  Changed the Form Ref. to 15
- Seq 0360: Changed the Form Ref. to 16
- Seq 0370: Changed the Form Ref. to 17
- Seq 0380: Changed the Form Ref. to 18
- Seq 0390: Changed the Form Ref. to 19
- Seq 0400: Changed the Form Ref. to 20
- Seq 0500: Changed the Form Ref. to 21
- Seq 0510: Changed the Identification to "Subtract Line 21 from Line 15";
  Changed the Form Ref. to 22
- Seq 0520: Changed the Form Ref. to 23
- Seq 0530: Changed the Form Ref. to 24
- Seq 0540: Changed the Identification to "Smaller of Line 20 or 22";
  Changed the Form Ref. to 25
- Seq 0545: Changed the Form Ref. to 26
- Seq 0550: Changed the Form Ref. to 27
- Seq 0570: Changed the Form Ref. to 28
- Seq 0580: Changed the Form Ref. to 29
- Seq 0590: Changed the Form Ref. to 30
- Seq 0600: Changed the Form Ref. to 31
- Seq 0610: Changed the Form Ref. to 32
- Seq 0620: Changed the Form Ref. to 33

Schedule 2 Page 1
- New Byte Count: 0515
- Deleted Seqs: 0334 and 0336
- Seq 0339: Changed the Form Ref. to 11

Schedule 2 Page 2
- New Byte Count: 0235
- Seq 0350: Changed the Form Ref. to 12
- Added New Seq: 0351
- Seq 0353: Changed the Form Ref. to 14
- Seq 0356: Changed the Form Ref. to 15
- Seq 0360: Changed the Form Ref. to 16
- Seq 0370: Changed the Form Ref. to 17
- Seq 0380: Changed the Form Ref. to 18
- Seq 0390: Changed the Form Ref. to 19
- Seq 0400: Changed the Form Ref. to 20

Schedule 2 Page 2 continued
- Seq 0550: Changed the Form Ref. to 21
- Seq 0570: Changed the Form Ref. to 22
- Seq 0580: Changed the Form Ref. to 23
- Seq 0590: Changed the Form Ref. to 24
- Seq 0600: Changed the Form Ref. to 25
- Seq 0610: Changed the Form Ref. to 26
- Seq 0620: Changed the Form Ref. to 27

Form 2555 Page 2
- New Byte Count: 0770
- Added New Seqs: 0812, @0813

Form 3800 Page 1
- Seq 0040: Changed the identification to "Welfare to Work Credit"

Form 5695 (P1/P2) – New Form

Form 8283 Page 1
- New Byte Count: 0992
- Seq *+0210: Re-sequenced to *+0035
- Seq +0220: Re-sequenced to +0040
- Seq +0230: Re-sequenced to +0045
- Seq +0240: Re-sequenced to +0050
- Seq +0250: Re-sequenced to +0055
- Added New Seqs: +0060 and @0065
- Seq +0255: Re-sequenced to +0070
- Seq 0256: Re-sequenced to 0075
- Seq 0257: Re-sequenced to 0080
- Seq 0259: Re-sequenced to 0085
- Seq 0260: Re-sequenced to 0090
- Seq 0270: Re-sequenced to 0095
- Seq 0280: Re-sequenced to 0100
- Seq 0290: Re-sequenced to 0105
- Seq 0300: Re-sequenced to 0110
- Added New Seqs: 0115 and @0120
- Seq 0305: Re-sequenced to 0125
- Seq 0306: Re-sequenced to 0130
- Seq 0307: Re-sequenced to 0135
- Seq 0309: Re-sequenced to 0140
- Seq 0310: Re-sequenced to 0145
- Seq 0320: Re-sequenced to 0150
- Seq 0330: Re-sequenced to 0155
- Seq 0340: Re-sequenced to 0160
- Seq 0350: Re-sequenced to 0165
- Added New Seqs: 0170 and @0180
- Seq 0355: Re-sequenced to 0190
- Seq 0356: Re-sequenced to 0200

Form 8283 Page 1 continued
*****Re-use old sequence numbers*****
- Seq 0357: Re-sequenced to 0210
- Seq 0359: Re-sequenced to 0220
- Seq 0360: Re-sequenced to 0230
- Seq 0370: Re-sequenced to 0240
- Seq 0380: Re-sequenced to 0250
- Seq 0390: Re-sequenced to 0260
- Seq 0400: Re-sequenced to 0270
- Added New Seqs: 0280 and @0290
- Seq 0405: Re-sequenced to 0300
- Seq 0406: Re-sequenced to 0310
- Seq 0407: Re-sequenced to 0320
- Seq 0409: Re-sequenced to 0330
- Seq 0410: Re-sequenced to 0340
- Seq 0420: Re-sequenced to 0350
- Seq 0430: Re-sequenced to 0360
- Seq 0440: Re-sequenced to 0370
- Seq 0450: Re-sequenced to 0380
- Added New Seqs: 0390 and @0400
- Seq 0455: Re-sequenced to 0410
- Seq *0457: Re-sequenced to *0420
- Seq +0460: Re-sequenced to +0430
- Seq +0470: Re-sequenced to +0440
- Seq +0480: Re-sequenced to +0450
- Seq +0490: Re-sequenced to +0460
- Seq +0500: Re-sequenced to +0470
- Seq +0510: Re-sequenced to +0480
- Seq +0520: Re-sequenced to +0490
- Seq 0530: Re-sequenced to 0500
- Added New Seq: @0510
- Seq 0540: Re-sequenced to 0520
- Seq 0550: Re-sequenced to 0530
- Added New Seq: @0540
- Seq 0560: Re-sequenced to 0550
- Seq 0570: Re-sequenced to 0560
- Added New Seq: @0570

Form 8586
- New Byte Count: 0165
- Deleted Seqs: 0115 and @0125
- Seq 0120: Changed the Identification to "Low-Income Housing Credit"
- Seq 0130: Changed the Identification to "Total Current Year & Low-Income Housing Credit"

Form 8812
- Seq 0025: Changed the Identification to "Total Taxable Earned Income > $11,300 – No Box"
- Seq 0035: Changed the Identification to "Total Taxable Earned Income > $11,300 – Yes Box"
- Seq 0095: Changed the Identification to "Add Lines 7 and 8"
- Seq 0110: Changed the Identification to "Subtract Line 10 from Line 9"

Form 8814
- New Byte Count: 0384
- Added New Seq: 0138
- Seqs 0120, 0130, 0135: Changed the Form Ref. to 2a

Form 8859
- New Byte Count: 0211
- Deleted Seqs: 0210 and 0220
- Seq 0230: Changed the Form Ref. to 5
- Seq 0240: Changed the Form Ref. to 6

Form 8885
- New Byte Count: 0112
- Deleted Seqs: 0230 and 0240
- Seq 0250: Changed the Form Ref. to 5

Form 8912 Page 1
- Seq +0060: Changed the Field No. to *****+0060
- Seq +0590: Changed the Field No. to *****+0590
- Seqs *+0060, 0160, 0260, 0360, 0460: Changed the Identification to "Outstanding Bond Principal"
- Seqs *+0590, 0690, 0790, 0890, 0990: Changed the Identification to "Outstanding Bond Principal"
- Seqs 0527, 0530: Changed the Field Description to "NO ENTRY"
- Seqs 1055, 1060: Changed the Field Description to "NO ENTRY"

Form 8914
- New Byte Count:
- Added New Seqs: 0700, 0710, 0720, 0730 and 0740
- Seq 0810: Changed the Form Ref. to 5
- Added New Seq: 0815
- Seq 0820: Changed the Form Ref. to 7
- Seq 0830: Changed the Form Ref. to 8
- Seqs 0840, 0850, 0860: Changed the Form Ref. to 9
- Seq 0870: Changed the Form Ref. to 10
- Seqs 0880,0890, 0900: Changed the Form Ref. to 11
- Seq 0910: Changed the Form Ref. to 12
- Seq 0920: Changed the Form Ref. to 13
- Seq 0930: Changed the Form Ref. to 14
- Added New Seq: 0935
- Seq 0940: Changed the Form Ref. to 16

Form 8915 Page 2
- New Byte Count: 0204
- Seq 0270: Re-sequenced to 0277;
  Changed the Identification to (Qualified Hurricane Distribution "Yes" Box)
- Seq 0280: Changed the Identification to (Qualified Hurricane Distribution "No" Box)
- Added New Seqs: 0272, 0275, 0358, 0359, 0360, 0362, 0363 and 0370

Form Payment
- Seq 0080: Change the Value in the Field Description to ("20070416", "20070417", "20070615", "20070917" or "20080115")

Allocation Record
- Seqs 0290, 0300: Changed the Form Ref. to "F1040 71"

Summary Record
- Seq 0150: Changed the Field Description to ("1" = Form 8283, Section B, Donated Property, Else "0")
- Seq 0156: Changed the Field Description to ("1" = Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents or Similar Statement, Else "0")

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New Forms: F8900, F8906, F8908, F8910, F8911

Form 1040EZ
- New Byte Count: 1034
- Seq 0005: Change the Value in the Field Description to "200612"
- Added New Seq: 1271

Schedule A
- New Byte Count: 0665
- Deleted Old Seqs: 0092, 0094, and 0355
- Seq 0350: Changed the Identification to "Gifts Cash/Check";
          Changed the Form Ref. to 15

Schedule R Page 2
- Deleted Old Seq: 0270
- Added New Seq: 0275

Form W-2
- New Byte Count: 0959
- Seq 0090: Changed the Identification to "Employee Name and Suffix"
- Seq *0242: Added 2 new values (AA, BB) to the Field Description
- Seqs 0252, 0257, 0260: Added 2 new values (AA, BB) to the Field Description
- Seqs 0380, 0450, 0500, 0550: Increased the Length to 16

Form W-2G
- New Byte Count: 0523
- Seq 0201: Increased the Length to 16

Form W-2GU
- Seq 0090: Changed the Identification to "Employee Name and Suffix"
- Seq *0242: Added 2 new values (AA, BB) to the Field Description
- Seqs 0252, 0257, 0260: Added 2 new values (AA, BB) to the Field Description

Form 1099-R
- New Byte Count: 0642
- Seqs 0250, 0290: Increased the Length to 16

Form 2106 Page 2
- New Byte Count: 0594
- Deleted Seqs: 0309 and 0312
- Seq 0315: Changed the Form Ref. to 22

Form 2106-EZ
- New Byte Count: 0195
- Deleted Seqs: 0011 and 0012
- Seq 0014: Changed the Form Ref. to 1

Form 2210 Page 1
- New Byte Count: 0168
- Added New Seq: 0015

Form 2555 Page 1
- Seq 0110: Changed the literal value "2004" in the Field Description to "2005"

Form 2555 Page 3
- Seq 1100: Changed the Identification to "Number of Days X $33.40 or Enter $12,191"

Form 2555EZ Page 1
- Seq 0200: Changed the literal value "2004" in the Field Description to "2005"

Form 3468 ~~Page 1~~
- New Byte Count: 0528
- Changed the Form Name to Form 3468
- Seq 0030: Changed the Identification to "Test Period Beginning Date";
  Changed the Length to 8;
  Changed the Field Description to "YYYYMMDD"
- Seq 0040: Changed the Identification to "Test Period End Date";
  Changed the Length to 8;
  Changed the Field Description to "YYYYMMDD"
- Seq 0045: Changed the Identification to "Adjusted Basis of Building Amount";
  Changed the Length to 12;
  Changed the Field Description to N
- Seq 0050: Changed the Identification to "Amount of Qualified Rehabilitation Expenditures"; Changed the Form Ref. to 1d
- Seq 0060: Changed the Identification to "Pre 1936 Buildings in the Gulf Opportunity Zone"; Changed the Form Ref. to 1e
- Added New Seqs: 0063, 0065, 0067, and 0069
- Seq 0070: Changed the Identification to "Cert. Historic Structures Gulf Opportunity Zone"; Changed the Form Ref. to 1g;
  Changed the Length to 12;
  Changed the Field Description to N
- Seq 0071: Changed the Identification to "Calc Cert Historic Struct – Gulf Opportunity Zone"; Changed the Form Ref. to 1g;
  Changed the Length to 12;
  Changed the Field Description to N
- Seq 0074: Changed the Identification to "Other Certified Historic Structures"; Changed the Form Ref. to 1h;
  Changed the Length to 12;
  Changed the Field Description to N

Form 3468 ~~Page 1~~ continued

- Seq 0075: Changed the Identification to "Calculated Certified Historic Structures"; Changed the Form Ref. to 1h;
  Changed the Length to 12;
  Changed the Field Description to N
- Deleted Seqs: 0076 and 0077
- Seq 0080: Changed the Identification to "Assigned NPS Project Num. or the Pass-Through EIN"; Changed the Form Ref. to 1i;
  Changed the Length to 18;
  Changed the Field Description to N
- Seq 0081: Changed the Identification to "Date of NPS Approval";
  Changed the Form Ref. to 1j;
  Changed the Length to 8;
  Changed the Field Description to DT
- Seq 0083: Changed the Identification to "Rehabilitation Credit (Schedule K-1, Form 1065-B)"; Changed the Form Ref. to 1k;
  Changed the Field Description to "NO ENTRY"
- Seq 0085: Changed the Identification to "Basis of Property Using Geothermal Energy"; Changed the Form Ref. to 2a
- Seq 0087: Changed the Identification to "Geothermal Energy Property Credit"; Changed the Form Ref. to 2a
- Seq 0089: Changed the identification to "Basis of Solar Energy Property"; Changed the Form Ref. to 2b
- Seq 0091: Changed the Identification to "Solar Energy Property Credit"; Changed the Form Ref. to 2b
- Seq 0093: Changed the Identification to "Basis of Fuel Cell Property"; Changed the Form Ref. to 2c
- Seq 0095: Changed the Identification to "Fuel Cell Property Credit"; Changed the Form Ref. to 2c
- Seq 0097: Changed the Identification to "Kilowatt Capacity Property"; Changed the Form Ref. to 2d
- Seq 0099: Changed the Identification to "Kilowatt Capacity Credit"; Changed the Form Ref. to 2d
- Seq 0101: Changed the Identification to "Enter the Lesser of Line 2c or 2d"; Changed the Form Ref. to 2e
- Seq 0103: Changed the Identification to "Basis of Microturbine Property"; Changed the Form Ref. to 2f
- Seq 0105: Changed the Identification to "Microturbine Property Credit"; Changed the Form Ref. to 2f
- Seq 0107: Changed the Identification to "Microturbine Kilowatt Capacity Property"; Changed the Form Ref. to 2g
- Seq 0109: Changed the identification to "Microturbine Kilowatt Capacity Credit"; Changed the Form Ref. to 2g
- Seq 0111: Changed the Identification to "Enter the Lesser of Line 2f or 2g"; Changed the Form Ref. to 2h
- Seq 0113: Changed the Identification to "Total (Add Lines 2a, 2b, 2e and 2h)"; Changed the Form Ref. to 2i
- Seq 0115: Changed the Form Ref. to 3a
- Seq 0117: Changed the Form Ref. to 3a
- Seq 0119: Changed the Form Ref. to 3b
- Seq 0121: Changed the Form Ref. to 3b
- Seq 0123: Changed the Form Ref. to 3c
- Seq 0125: Changed the Form Ref. to 4
- Seq 0127: Changed the Form Ref. to 4
- Seq 0130: Changed the Form Ref. to 5

Form 3468 ~~Page 1~~ continued

- Seq 0135: Changed the Form Ref. to 6
- Seq @0145: Changed the Form Ref. to 6

Form 3468 Page 2 – Page deleted

Form 3800 Page 1
- New Byte Count: 0491
- Added New Seqs: 0065, 0535, 0555, and 0630
- Seqs 0570, 0600, 0610, 0620, 0640, 0650: Changed the Field Description to "N"
- Seq 0640: Changed the Form Ref. to 1v
- Seq 0650: Changed the Form Ref. to 1w
- Seq 0660: Changed the Form Ref. to 1x
- Seq @0675: Changed the Form Ref. to 1y
- Seq 0680: Changed the Form Ref. to 1y
- Seq 0690: Changed the Form Ref. to 1z
- Seq 0705: Changed the Form Ref. to 1aa

Form 3800 Page 2
- New Byte Count: 0263
- Seq 1070: Changed the Identification to "Qualified Electric Vehicle Credit"; Changed the Field Description to N
- Seq 1080: Changed the Identification to "Non-Business Alt Motor Vehicle Credit"; Changed the Field Description to N
- Seq 1090: Changed the Identification to "Non-Business Alt Fuel Refuel Prop Credit"
- Deleted Seqs: 1210 through 1370

Form 4562 Page 1
- New Byte Count: 0847
- Added New Seqs: 0008, 0011, 0013,

Form 5074
- New Byte Count: 0963
- Seq 0290: Changed the Identification to "Archer MSA Deduction (Guam)"
- Seq 0295: Changed the Identification to "Archer MSA Deduction (CNMI)"
- Deleted Old Seqs: 0370 and 0375
- Seqs 0380, 0385: Changed the Form Ref. to 25
- Seqs 0390, 0395: Changed the Form Ref. to 26
- Seq 0400: Changed the Identification to "Jury Pay Given to Employer (Guam)"; Changed the Form Ref. to 27
- Seq 0405: Changed the Identification to "Jury Pay Given to Employer (CNMI)"; Changed the Form Ref. to 27
- Seqs 0430, 0435: Changed the Form Ref. to 28
- Seqs 0440, 0445: Changed the Form Ref. to 29
- Seqs 0450, 0455: Changed the Form Ref. to 30
- Seqs 0460, 0465: Changed the Form Ref. to 31
- Seqs 0470, 0475: Changed the Form Ref. to 32
- Seqs 0480, 0485: Changed the Form Ref. to 33
- Seqs 0490, 0495: Changed the Form Ref. to 34

Form 5884
- New Byte Count: 0178
- Seq 0120: Changed the Identification to "Allocated to Beneficiaries or Patrons"; Changed the Field Description to "NO ENTRY"
- Seq 0130: Changed the Identification to "Estate, Trust, Coop Current Year Credit"; Changed the Field Description to "NO ENTRY"
- Deleted Seqs: 0140 through 0330

Form 5884-A
- Seqs 0100, 0110, 0120, 0130: Changed the Field Description to "N"

Form 6478
- New Byte Count: 0466
- Added New Seqs: 0080, 0160, and 0170
- Seq 0095: Changed the Form Ref. to 5
- Seq 0105: Changed the Form Ref. to 6
- Seq 0115: Changed the Form Ref. to 7
- Seq 0125: Changed the Form Ref. to 8
- Seq 0135: Changed the Form Ref. to 9
- Seq 0145: Changed the Form Ref. to 10
- Seq 0225: Re-sequenced to 0148; Changed the Form Ref. to 11
- Seq 0230: Re-sequenced to 0150; Changed the Form Ref. to 11
- Seq 0233: Re-sequenced to 0153; Changed the Form Ref. to 11
- Seq 0235: Changed the Form Ref. to 13
- Seq 0240: Changed the Form Ref. to 14
- Seq 0250: Changed the Form Ref. to 15
- Seq 0260: Changed the Form Ref. to 16
- Seq 0270: Changed the Form Ref. to 17a
- Seq 0285: Changed the Form Ref. to 17b
- Seq 0350: Changed the Identification to "Qualified Electric Vehicle Credit"; Changed the Form Ref. to 17c; Changed the Field Description to N
- Seq 0360: Changed the Identification to "Alternative Motor Vehicle Credit"; Changed the Form Ref. to 17d; Changed the Field Description to N
- Seq 0370: Changed the Identification to "Alternative Fuel Vehicle Refueling Prop Credit"; Changed the Form Ref. to 17e
- Seq 0380: Changed the Form Ref. to 17f
- Seq 0390: Changed the Form Ref. to 18
- Seq 0410: Changed the Form Ref. to 19
- Seq 0420: Changed the Form Ref. to 20
- Seq 0425: Changed the Form Ref. to 21
- Seq 0430: Changed the Form Ref. to 22
- Seq 0440: Changed the Form Ref. to 23
- Seq 0450: Changed the Form Ref. to 24

Form 6765 Page 1
- New Byte Count: 0554
- Seq 0017: Re-sequenced to 0015
- Seq 0160: Changed the Identification to "Add Lines 1, 4 and 15"
- Deleted Old Seq: 0170
- Seq 0180: Re-sequenced to 0170 (re-use old seq#)
- Added New Seq: 0180 (re-use old seq#) and 0185
- Seq 0198: Re-sequenced to 0195
- Seq 0410: Changed the Identification to "Add Lines 18, 22, 37, 38 and 39"
- Deleted Old Seq: 0420
- Seq 0430: Re-sequenced to 0420 (re-use old seq#)
- Added New Seq:0430 (re-use old seq#) and 0435

Form 6765 Page 2
- New Byte Count: 0103
- Seq 0540: Changed the Identification to "Allocated to Beneficiaries"; Changed the Field Description to "NO ENTRY"
- Seq 0550: Changed the Identification to "Estate and Trust Current Year Credit"; Changed the Field Description to "NO ENTRY"
- Deleted Seqs: 0560 through 0750

Form 8396
- New Byte Count: 0469
- Added New Seqs: 0062, 0064, 0066, 0162 and 0164
- Seq 0151: Changed the Identification to "Total Credits from F1040 & F5695"
- Seq 0170: Changed the Form Ref. to 13
- Seq 0180: Changed the Form Ref. to 14
- Seq 0190: Changed the Form Ref. to 15
- Seq 0200: Changed the Form Ref. to 16
- Seq 0210: Changed the Form Ref. to 17
- Seq 0220: Changed the Form Ref. to 18
- Seq 0230: Changed the Form Ref. to 19
- Seq 0240: Changed the Form Ref. to 20
- Seq 0250: Changed the Form Ref. to 21

Form 8586
- New Byte Count: 0180
- Seq 0140: Changed the Identification to "Allocated to Beneficiaries"; Changed the Field Description to "NO ENTRY"
- Seq 0150: Changed the Identification to "Estate and Trust Current Year Credit"; Changed the Field Description to "NO ENTRY"
- Deleted Seqs: 0160 through 0360

Form 8615
- Changed the Form Title to "Tax for Children Under Age 14 With Investment…"

Form 8689
- Seq 0290: Changed the Identification to "Archer MSA Deduction"
- Seq 0390: Changed the Identification to "Jury Pay Given to Employer"

Form 8812
- New Byte Count: 0215
- Deleted Seq: 0019
- Seq 0021: Changed the Identification to "Earned Income"

Form 8814
- New Byte Count: 0372
- Seq 0200: Changed the Identification to "Subtract Line 5 from Line 4"
- Seq 0210: Re-sequenced to 0275;
  Changed the Form Ref. to 14
- Seq 0212: Re-sequenced to 0280;
  Changed the Identification to "Amount on Line 14 Less than
  $850 - No Box"; Changed the Form Ref. to 15
- Seq 0216: Re-sequenced to 0285;
  Changed the Identification to "Amount on Line 14 Less than
  $850 - Yes Box"; Changed the Form Ref. to 15
- Seq 0220: Re-sequenced to 0295
  Changed the Form Ref. to 15
- Added New Seqs: 0215, 0225, 0235, 0245, 0255, and 0265

Form 8815
- Seq 0250: Changed the Field Description to "N, 63100 or 94700"

Form 8820
- New Byte Count: 0136
- Seq 0040: Changed the Identification to "Orphan Drug Credits Fr Ptrs,
  S Corp, Est, or Trust"
- Seq 0050: Changed the Identification to "Add Lines 2 and 3"
- Seq 0060: Changed the Identification to "Allocated to Beneficiaries of
  Estate or Trust": Change the Field description to "NO ENTRY"
- Seq 0070: Changed the Identification to "Estates & Trusts – Subtract Line
  5
  from Line 4": Change the Field description to "NO ENTRY"
- Deleted Seqs: 0080 through 0270

Form 8826
- New Byte Count: 0130
- Seq 0060: Changed the Identification to "Disabled Access Credit Fr
  Partnerships & S Corps"
- Seq 0070: Changed the Identification to "Add Lines 6 & 7 (Do not enter more
  than 5000)"
- Delete Seqs: 0080 through 0290

Form 8830
- New Byte Count: 0100
- Deleted Seqs: 0060 through 0270

Form 8834
- New Byte Count: 0424
- Deleted Seqs: 0055, 0105, 0155
- Seq 0015: Changed the Identification to "Date in TY2006 Vehicle Placed in Service 1"; Changed the Length to 4; Changed the Field Description to "N (MMDD)"
- Seq 0060: Changed the Identification to "Vehicle 1 Credit"
- Seq 0065: Changed the Identification to "Date in TY2006 Vehicle Placed in Service 2"; Changed the Length to 4; Changed the Field Description to "N (MMDD) or blank"
- Seq 0110: Changed the Identification to "Vehicle 2 Credit"
- Seq 0115: Changed the Identification to "Date in TY2006 Vehicle Placed in Service 3"; Changed the Length to 4; Changed the Field Description to "N (MMDD) or blank"
- Seq 0160: Changed the Identification to "Vehicle 3 Credit"
- Deleted Seqs: 0330 and 0340
- Seq 0350: Changed the Form Ref. to 16c
- Seq 0360: Changed the Identification to "Net Regular Tax"

Form 8835 Page 1
- New Byte Count: 0348
- Seq 0015: Changed the Field Description to "NO ENTRY"
- Seq @0035: Changed the Field No. to 0035; Changed the Field Description to "NO ENTRY"
- Seq @0055: Changed the Field No. to 0055; Changed the Field Description to "NO ENTRY"
- Seq 0210: Changed the Identification to "Allocated to Beneficiaries or Patrons"; Changed the Field Description to "NO ENTRY"
- Seq 0220: Changed the Identification to "Estate, Trust, Coop Current Year Credit"; Changed the Field Description to "NO ENTRY"
- Deleted Seqs: 0230 through 0420
- Seq 0520: Changed the Identification to "Kilowatt Hours Produced and Sold B1"
- Seq 0530: Changed the Identification to "Total Kilowatt Hours Produced and Sold B1"
- Seq 0560: Changed the Identification to "Kilowatt Hours Produced and Sold B2"
- Seq 0570: Changed the Identification to "Total Kilowatt Hours Produced and Sold B2"

Form 8835 Page 2
- New Byte Count: 0667
- Seq 1240: Changed the identification to "Passive Activity Credit Allowed"
- Seq 1250: Changed the identification to "Carryback"
- Added New Seqs: 1270 and 1280
- Seq 1300: Changed the Form Ref. to B-33
- Seq 1310: Changed the Form Ref. to B-34
- Seq 1320: Changed the Form Ref. to B-35
- Seq 1330: Changed the Form Ref. to B-36a
- Seq 1340: Changed the Form Ref. to B-36b
- Seq 1350: Changed the Identification to "Qualified Electric Vehicle Credit"; Changed the Form Ref. to B-36c; Changed the Field Description to N

Form 8835 Page 2 continued

- Seq 1360: Changed the Identification to "Alternative Motor Vehicle Credit";
    Changed the Form Ref. to B-36d;
    Changed the Field Description to N
- Seq 1370: Changed the Identification to "Alternative Fuel Vehicle Refueling
    Prop Credit"; Changed the Form Ref. to B-36e
- Seq 1380: Changed the Form Ref. to B-36f
- Seq 1390: Changed the Form Ref. to B-37
- Seq 1400: Changed the Form Ref. to B-38

Form 8839 Page 1
- Seq 0170: Changed the Field Description to "N ($10,960 Maximum Credit)"
- Seq 0200: Changed the Field Description to "N ($10,960 Maximum Credit)"
- Seq 0250: Changed the Identification to "Modified AGI minus $164,410"
- Seq 0255: Changed the Identification to "More Than $164,410 No Box"
- Seq 0257: Changed the Identification to "More Than $164,410 Yes Box"
- Seq 0293: Changed the Identification to "1040 Partial Credits,
    F8396 Int Cr & F8859 Cr"

Form 8839 Page 2
- Seq 0310: Changed the Field Description to "N ($10,960 Maximum Credit)"
- Seq 0330: Changed the Field Description to "N ($10,960 Maximum Credit)"
- Seq 0393: Changed the Identification to "Modified AGI > $164,410 No Box"
- Seq 0395: Changed the Identification to "Modified AGI > $164,410 Yes Box"
- Seq 0400: Changed the Identification to "Modified AGI minus $164,410"

Form 8844
- New Byte Count: 0472
- Seq 0040: Changed the Identification to "Credit from Partnerships, Estates,
    etc"
- Seq 0120: Changed the Identification to "Add Lines 6 through 9"
- Added New Seqs: 0124 and 0128
- Seq 0130: Changed the Form Ref. to 13
- Seq 0140: Changed the Form Ref. to 14
- Seq 0150: Changed the Form Ref. to 15
- Seq 0160: Changed the Form Ref. to 16a
- Seq 0175: Changed the Form Ref. to 16b
- Seq 0240: Changed the Identification to "Qualified Electric Vehicle Credit";
    Changed the Form Ref. to 16c;
    Changed the Field Description to "N"
- Seq 0250: Changed the Identification to "Alternative Motor Vehicle Credit";
    Changed the Form Ref. to 16d;
    Changed the Field Description to "N"
- Seq 0260: Changed the Identification to "Alternative Fuel Credit";
    Changed the Form Ref. to 16e
- Seq 0270: Changed the Form Ref. to 16f
- Seq 0280: Changed the Form Ref. to 17
- Seq 0310: Changed the Form Ref. to 18
- Seq 0315: Changed the Form Ref. to 19
- Seq 0320: Changed the Form Ref. to 20
- Seq 0325: Changed the Identification to "Multiply Line 19 by 75%"
    Changed the Form Ref. to 21

Form 8844 continued

- Seq 0330: Changed the Identification to "Greater of Line 20 or 21"
             Changed the Form Ref. to 22
- Seq 0340: Changed the Identification to "Subtract Line 22 from Line 17"
             Changed the Form Ref. to 23
- Seq 0350: Changed the Form Ref. to 24
- Seq 0360: Changed the Identification to "Subtract Line 24 from Line 23"
             Changed the Form Ref. to 25
- Seq 0370: Changed the Form Ref. to 26

Form 8845
- New Byte Count: 0160
- Seq 0080: Changed the Identification to "Allocated to Beneficiaries or
             Patrons"; Changed the Field Description to "NO ENTRY"
- Seq 0090: Changed the Identification to "Estate, Trust, Coop Current Year
             Credit"; Changed the Field Description to "NO ENTRY"
- Deleted Seqs: 0100 through 0290

Form 8846
- New Byte Count: 0131
- Seq 0070: Changed the Identification to "Credit from Partnerships, Estates,
             etc."
- Seq 0080: Changed the Identification to "Add Lines 4 and 5"
- Deleted Seqs: 0090 through 0300

Form 8847
- New Byte Count: 0100
- Seq 0040: Changed the Identification to "CDC Credits from Partnerships
             and S Corporations"
- Seq 0050: Changed the Identification to "Add Lines 2 and 3"
- Delete Seqs: 0060 through 0270

Form 8859
- New Byte Count: 0235
- Deleted Seqs: 0090, 0100, 0130, 0140, 0150 and 0160
- Seq 0170: Changed the Form Ref. to 1
- Seq 0180: Changed the Form Ref. to 2
- Seq 0190: Changed the Form Ref. to 3
- Seq 0200: Changed the Form Ref. to 4
- Added New Seqs: 0210 and 0220
- Seq 0230: Changed the Form Ref. to 7
- Seq 0240: Changed the Form Ref. to 8

Form 8860
- Seq 0520: Changed the Identification to "Qualified Electric Vehicle
  Credit";
             Changed the Field Description to N
- Seq 0530: Changed the Identification to "Alternative Motor Vehicle Credit";
             Changed the Field Description to N
- Seq 0540: Changed the Identification to "Alternative Fuel Vehicle Refueling
             Prop Credit";

Form 8861
- New Byte Count: 0184
- Seq 0090: Changed the Identification to "Allocated to Beneficiaries or Patrons"; Changed the Field Description to "NO ENTRY"
- Seq 0100: Changed the Identification to "Estate, Trust, Coop Current Year Credit"; Changed the Field Description to "NO ENTRY"
- Deleted Seqs: 0110 through 0300

Form 8862
- Seq 0010: Change the Value in the Field Description to "2006"

Form 8863
- New Byte Count: 0697
- Seq 0050: Changed the Identification to "Smaller of Exp paid in Current TY or $1,100 – 1"
- Seq 0120: Changed the Identification to "Smaller of Exp paid in Current TY or $1,100 – 2"
- Seq 0190: Changed the Identification to "Smaller of Exp paid in Current TY or $1,100 – 3"
- Seq 0460: Changed the Identification to "Smaller of Line 4 or $10,000"
- Seq 0480: Changed the Identification to "Tentative Education Credits"
- Seq 0490: Changed the Identification to "Enter $55,000 ($110,000 if Married Filing Jointly)"
- Seq 0529: Changed the Identification to "Multiply Line 7 by Line 12"
- Added New Seqs: 0552 and 0554
- Seq 0560: Changed the Identification to "Subtract Line 17 from Line 14"; Changed the Form Ref. to 18
- Seq 0590: Changed the Form Ref. to 19

Form 8864
- New Byte Count: 0274
- Seq 0052: Changed the Identification to "Renewable Diesel Gallons"
- Seq 0054: Changed the Identification to "Renewable Diesel Amount"
- Seq 0092: Changed the Identification to "Renewable Diesel Mix Gallons"
- Seq 0094: Changed the Identification to "Renewable Diesel Mix Amount"
- Seq 0200: Changed the Identification to "Allocated to Beneficiaries or Patrons"; Changed the Field Description to "NO ENTRY"
- Seq 0210: Changed the Identification to "Estate, Trust, Coop Current Year Credit"; Changed the Field Description to "NO ENTRY"
- Deleted Seqs: 0220 through 0350

Form 8873 Page 2
- New Byte Count: 0487
- Delete Old Seq: 0840
- Seq 0850: Changed the Form Ref. to 53b
- Seq 1410: Changed the Form Ref. to B-39
- Seq 1420: Changed the Form Ref. to B-40
- Seq 1430: Changed the Form Ref. to B-41
- Seq 1440: Changed the Identification to "Line 40 minus Line 41"; Changed the Form Ref. to B-42
- Seq 1450: Changed the Form Ref. to B-43

Form 8874
- New Byte Count: 0580
- Seq +0340: Changed the Identification to "New Market Credits from Partnerships and S Corp"
- Seq 0360: Changed the Identification to "Add Line 1 (column f) and Line 2"
- Deleted Seqs: 0400 through 0620

Form 8881
- New Byte Count: 0118
- Seq 0040: Changed the Identification to "Credit from Partnerships and S Corp"
- Seq 0060: Changed the identification to "Smaller of Line 4 or $500"
- Deleted Seqs: 0100 through 0320

Form 8882
- New Byte Count: 0184
- Deleted Seq: *0055
- Seq +0060: Changed the Field No. to 0060; Changed the Identification to "Credit from Partnerships and S Corp"
- Seq 0090: Changed the identification to "Smaller of Line 6 or $150,000"
- Seq 0150: Changed the identification to "Amount Allocated to Beneficiaries"
- Seq 0160: Changed the identification to "Subtract Line 8 from Line 7"
- Deleted seqs: 0170 through 0370

Form 8886 Page 1
- New Byte Count: 0525
- Seq +0040: Changed the Field No. to **+0040; Changed the Identification to "Registration Number 1"
- Added New Seqs: +0042, +0044, +0046, +0048
- Seq 0050: Changed the Field No. to @0050; Changed the Identification to "Overflow for More Than 5 Reg. Numbers": Changed the Field Description to ("STMbnn" or blank)

Form 8896
- New Byte Count: 0166
- Seq 0200: Changed the Identification to "Allocated to Patrons"; Changed the Field Description to "NO ENTRY"
- Seq 0210: Changed the Identification to "Cooperative Current Year Credit"; Changed the Field Description to "NO ENTRY"
- Deleted Seqs: 0220 through 0350

Form 8912 Page 1
- New Byte Count: **1393**
- Seq 0840 – Changed the Identification to "Bond Issuer's Name"
- Seq 0990 – Changed the Length to **12**

Form 8912 Page 2
- New Byte Count: **0235**
- Seq 1250 – Changed the Identification to "Subtract Line **18** from Line **17**"

Form 8915 Page 1
- New Byte Count: 0473
- Added New Seqs: 0050, 0055, 0172, 0174, 0237, 0239, 0240, 0242, 0243, 0250
- Seq 0060: Changed the Form Ref. to 2(a)
- Seq 0070: Changed the Form Ref. to 2(b)
- Seq 0080: Changed the Form Ref. to 2(c)
- Seq 0090: Changed the Form Ref. to 3(a)
- Seq 0100: Changed the Form Ref. to 3(b)
- Seq 0110: Changed the Form Ref. to 3(c)
- Seq 0120: Changed the Form Ref. to 4(a)
- Seq 0130: Changed the Form Ref. to 4(b)
- Seq 0140: Changed the Form Ref. to 4(c)
- Seq 0150: Changed the Form Ref. to 5(a)
- Seq 0160: Changed the Form Ref. to 5(b)
- Seq 0170: Changed the Form Ref. to 6
- Seq 0180: Changed the Form Ref. to 7
- Seq 0190: Changed the Form Ref. to 8
- Seq 0200: Changed the Form Ref. to 9
- Seq 0232: Changed the Form Ref. to 10
- Seq 0236: Changed the Form Ref. to 10
- Seq 0245: Changed the Form Ref. to 16
- Seq 0260: Changed the Form Ref. to 18

Form 8915 Page 2
- New Byte Count: 0130
- Deleted Seqs: 0390, 0400, 0410, 0420, 0430, 0440 and 0450
- Seq 0270: Changed the Form Ref. to 20
- Seq 0280: Changed the Form Ref. to 20
- Seq 0290: Changed the Form Ref. to 21
- Seq 0300: Changed the Form Ref. to 22
- Seq 0310: Changed the Form Ref. to 23
- Seq 0340: Changed the Identification to "Add Lines **21**, **22**, and **23**";
  Changed the Form Ref. to 24
- Seq 0352: Changed the Form Ref. to 25
- Seq 0356: Changed the Form Ref. to 25
- Seq 0365: Changed the Form Ref. to 31
- Seq 0380: Changed the Form Ref. to 33

Form Payment
- Seq 0005: Changed the occurrence in the Field Description to
  (0000001 – 0000005)
- Seq 0080: Change the Value in the Field Description to
  ("20070416", "20070615", "20070917" or "20080115")

Authentication Record
- New Byte Count: 0295
- Added New Seqs: 0025 and 0055

Summary Record
- New Byte count: 0323
- Added New Seq: 0181

State PG1 (Generic State Record)
- New Byte Count: 2753
- Added New Seq: 0015
- Seq 0020e: Change the Value in the Field Description to "7"

State Record (Unformatted Record – Pub 1346)
- Seq 0020e: Change the Value in the Field Description to "7"